

CORPORATION ESTIMATED TAX INSTRUCTIONS

CORPORATIONS WHICH MUST FILE ESTIMATED TAX

Every domestic or foreign corporation subject to taxation in Georgia shall pay estimated tax for the taxable year if its net income for such taxable year can reasonably be expected to exceed Twenty-Five Thousand Dollars (\$25,000.00).

All Corporate income tax must be paid directly to the Income Tax Division. The estimated tax shall be paid on the specified dates so as to effect payment in full of the estimated tax by the 15th day of the twelfth month of the taxable year.

If the requirements to file estimated tax under Code Section 48-7-117 are first met as shown in the left-hand column of the following table, then the estimated tax shall be due as shown in the remaining columns.

The following percentages of estimated tax shall be paid on or before the fifteenth day of the:

	4th MONTH OF THE TAXABLE YEAR	6th MONTH OF THE TAXABLE YEAR	9th MONTH OF THE TAXABLE YEAR	12th MONTH OF THE TAXABLE YEAR
Before the first day of the fourth month of the taxable year.	25%	25%	25%	25%
After the last day of the third month and before the first day of the sixth month of the taxable year.		33 1/3%	33 1/3%	33 1/3%
After the last day of the fifth month and before the first day of the ninth month of the taxable year.			50%	50%
After the last day of the eighth month and before the first day of the twelfth month of the taxable year.				100%

NEW ESTIMATED TAX FILERS

If you determine that you are liable to file estimated tax, please mail your initial payment along with [Form 602ES](#). Include your corporate name, address, telephone number, Federal Employer Identification Number, and the taxable year. You will receive a personalized coupon booklet containing Form 602ES to be used for paying the remaining installments. For more information, contact the Corporate Tax Section at 404-417-2469.

Mail Form 602ES to State of Georgia, Department of Revenue, P.O. Box 105136, Atlanta, Georgia 30348-5136. Make your check or money order in payment of tax payable to: "Georgia Income Tax Division." Include your Federal Employer Identification Number on the check or money order.

ELECTRONIC FUNDS TRANSFER

In accordance with Georgia Law (O.C.G.A. § 48-2-32(f)(2)), the Department currently requires corporate estimate taxpayers with quarterly payments of \$10,000 or more to make those payments via electronic funds transfer. You can also voluntarily participate in our electronic funds transfer program. Click [here](#) for registration forms and information or contact the EFT Section at (404) 417-2220, 1-800-659-1855, or via e-mail to doreft@gatax.org.

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